

## Overview

APCI, created by Law N° 27692 on April 12, 2002 conducts, organizes, controls and supervises the technical cooperation programs in Peru. According to Legislative Decree N° 295, there are three types of organizations recognized by APCI allowed to receive foreign donations:

1. Non-government Development Organizations (Organizaciones No-gubernamentales de Desarrollo – **ONGD**) in charge of executing nationwide development programs to reduce poverty;
2. Non-profit Private Institutions Recipient of Foreign Charity and Educational Donations (Instituciones Privadas Sin Fines de Lucro Receptoras de Donaciones de Caracter Asistencial o Educacional Provenientes del Exterior – **IPREDA**) in charge of executing cultural activities, establishment and management of shelters, charity homes, social and welfare assistance programs, and the distribution of clothing, food, medicines, and toys, among others; and
3. Non-profit Foreign Established Organizations (Entidades e Instituciones de Cooperacion Tecnica Intenacional Constituidas en el Extranjero – **ENIEX**) in charge of providing support, finance and eventually execute development projects.



Most of the donations of goods fall under IPREDA's structure.

## Procedures

1. The donor must prepare a letter or a certificate of donation, providing the name of the recipient and the products or goods to be donated duly notarized by the Peruvian Consul at the nearest Peruvian Consulate in the U.S.
2. The donatory must submit a letter to the Ministry of Foreign Affairs requesting the approval for the tax reduction (sales tax or excise tax.) Supreme Decree N° 041-2004-EF enacted this benefit on March 25, 2004. The following information must be provided:
  - a. Donors ID: Name and legal address
  - b. Origin of the goods: Country and organization's name
  - c. Detailed description of the goods to be donated
  - d. Quantity, approximate weight and estimated value of the goods
  - e. Name of the beneficiary and its use
  - f. Shipping documents (airway bill, bill of lading, packing list and other relevant documents).

## For More Information

Asociacion Peruana de Cooperacion Internacional-APCI

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Contact: Mariella Pirreda, Manager of Donations

Phone: (511) 242-8005 ext. 229

Contact at IPREDA: Mr. Walter Acuna

Contact at ENIEX: Mr. Willy Loreda

The U.S. Commercial Service in Lima, Peru can be contacted via e-mail at: [Flora.Muroi@mail.doc.gov](mailto:Flora.Muroi@mail.doc.gov);  
Phone: (51 1) 434-3040; Fax: (51 1) 434-3041 or visit our website: [www.buyusa.gov/peru/en](http://www.buyusa.gov/peru/en).

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